

Article - Tax - General

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§9–201.

(a) In this subtitle the following words have the meanings indicated.

(b) (1) “Commercial motor vehicle” means any motor vehicle used or maintained for the transportation of persons or property that:

(i) has 2 axles and an operating or registered gross vehicle weight that exceeds 26,000 pounds;

(ii) has 3 or more axles; or

(iii) is used in combination with another vehicle and has an operating or registered gross combined weight that exceeds 26,000 pounds.

(2) “Commercial motor vehicle” does not include:

(i) a privately owned antique truck that:

1. is registered as a historic motor vehicle under § 13–936 of the Transportation Article; and

2. displays appropriate registration plates that the Motor Vehicle Administration issues;

(ii) a commercial motor vehicle that is operated:

1. by a state or a subdivision of a state;

2. by the United States;

3. by a joint unit of:

A. this State and the United States and other states; or

B. this State and another state;

4. by or for a state, political subdivision of a state, or private school as a school bus;

5. by a volunteer or paid fire department or rescue squad as fire or rescue equipment;

6. by a licensed vehicle dealer during a road test for sale, if the vehicle displays dealer registration plates that the Motor Vehicle Administration issues; or

7. by a person as a privately owned bus used only in the transportation system of a county, municipal corporation, special taxing district, or other political subdivision to transport the public on a regular schedule between fixed termini as those terms are defined in the Transportation Article;

(iii) a multipurpose passenger vehicle as defined in § 11–136.2 of the Transportation Article;

(iv) a multipurpose passenger vehicle or truck that does not exceed 3/4 ton capacity when towing:

1. a camping trailer as defined in § 11–106 of the Transportation Article; or

2. a travel trailer as defined in § 11–170 of the Transportation Article; or

(v) a farm truck as defined in § 13–921 of the Transportation Article or a farm area motor vehicle as defined in § 13–935 of the Transportation Article that has 2 axles and a registered or operating gross or combination weight of less than 40,001 pounds.

(c) (1) “Motor carrier” means a person who operates or causes the operation of a commercial motor vehicle on a highway in this State.

(2) “Motor carrier” includes:

(i) a lessor of a commercial motor vehicle who provides or buys the motor fuel used to operate the vehicle or pays for it as a part of rental or other costs; and

(ii) a lessee whose lease entitles the lessee to receive a credit or refund for motor fuel that the lessor buys.

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